

Relocation Guideline

Section 1 - Purpose

(1) This Guideline documents the University's position on the provision of Relocation Assistance for Employees who are required to relocate.

Scope

(2) This Guideline is applicable to Employees who are:

- a. required to relocate from their current residence (normally considered to be outside of a 100 kilometre radius) in order to accept an appointment with Macquarie University in Australia; and
- b. professional staff HEW Level 9 and above; or
- c. academic staff; or
- d. academic fellows (that is, have a fellowship).

(3) This Guideline is applicable to all continuing and fixed-term appointments of two (2) years or more.

(4) This Guideline does not apply to Casual employees.

Section 2 - Policy

(5) Nil.

Section 3 - Procedures

(6) Nil.

Section 4 - Guidelines

Overview

(7) Macquarie University (the University) aims to recruit high calibre staff from within Australia and overseas. To assist this aim, the University supports the relocation of staff as required. The University is not, however, obligated to provide Relocation Assistance. The University does not provide repatriation assistance, except where necessary for the University to meet [Department of Home Affairs](#) requirements.

(8) This Guideline and the [Relocation Schedule](#):

- a. provide an overview of Relocation Assistance;
- b. establish a standard across the University; and
- c. do not guarantee the provision of Relocation Assistance.

Funding

(9) All costs associated with Relocation Assistance, including any Fringe Benefit Tax (FBT) payable, are funded from the budget of the employing Faculty, School, Organisational Unit or Entity. Such costs should be factored into the recruitment budget by the Faculty, School, Organisational Unit or Entity responsible for the appointment.

Employment Conditions

(10) The amount of Relocation Assistance offered by the University will be detailed in the Relocation Package Agreement which is sent to the Employee with their letter of offer and will supersede any prior understanding, agreement, condition, warranty, indemnity, or representation imposed, given, or made by any party.

(11) Where appointments are funded through External Fellowships, Relocation Assistance will only be available if the granting body makes funds available for this purpose.

Relocation Components

(12) The University will offer Relocation Assistance to eligible staff for the following components. Items not included in the options or exclusions below will be considered on a case by case basis.

Travel (Airlines, Train, or Car)

(13) One-way airfare or train fare may be provided for the Employee and each Family member relocating.

(14) Airfares will be economy class.

(15) Airfares will be purchased by the University on behalf of the Employee and their Family members.

(16) Employees are not permitted to buy airfares and then seek reimbursement.

(17) If an Employee is relocating via motor vehicle, reimbursement upon receipt may be provided for petrol and stop-over accommodation, if required.

(18) Reasonable travel costs associated with the Employee and their Family travelling from the Employee's Home City to Sydney, including taxi fares, meals and accommodation en route, may be provided.

Removal and Delivery of Household, Personal, and Professional Effects

(19) The University reserves the right to limit removal and delivery to reasonable items and may, for example, exclude valuable collections of artwork and large instruments.

(20) Removal and delivery does not include the cleaning of the former or new primary residence.

(21) Removal should be arranged through the University's [Preferred and Recommended Suppliers](#). Two (2) maximum quote amounts – specifying cost of insurance and rate of storage, if necessary – are required. If using the University's preferred supplier, this will be arranged by the supplier. If Employees wish to use another supplier, this is to be arranged by the Employee.

(22) Removal and/or storage must occur within 12 months from the date the Employee commences employment with the University.

Storage Expenses

(23) Storage of Household and Personal Effects, and Professional Effects at either or both locations may be arranged for an agreed period of time. The University may provide assistance for a reasonable limit and for a reasonable period

of time.

(24) The University will not accept responsibility for any claims for damage of goods whilst in storage.

Insurance

(25) Standard insurance may be included for the removal, storage, and delivery of Household and Personal Effects, and Professional Effects. Additional insurance or services will be at the Employee's expense. The University will not accept responsibility for any claims made or for any damage of goods.

Customs and Import Duties

(26) For Employees relocating internationally, the University will not provide any Relocation Assistance or reimburse expenses related to any form of non-standard customs import duty, agricultural or quarantine charges incurred as a result of items being brought into Australia. The University may reimburse standard customs and import expenses for standard Household Effects, excluding artworks and collectables.

Visa

(27) Visa application fees and related costs (such as police checks, medical checks and legal fees) will be reimbursed. A visa may be necessary for the Employee and their accompanying Family to relocate to Australia and if so, must be granted before entering Australia.

Temporary Accommodation in the Home Location

(28) The cost of temporary accommodation in the Home Location will be reimbursed if the Employee's former home is unavailable or unsuitable for occupancy because of factors relating to the relocation. The temporary accommodation is available for a maximum period of 7 days.

Temporary Accommodation in Sydney

(29) Temporary accommodation in Sydney may be booked by the University on behalf of the Employee and their Family members. Alternatively, employees may book their own temporary accommodation. The temporary accommodation is available for a maximum period of 28 days.

(30) The earliest the temporary accommodation can begin is seven days before the Employee starts work. The Employee must undertake to make sustained and reasonable efforts to lease suitable long term accommodation as soon as reasonably practicable.

Settlement Services

(31) Settlement services provided by a relocation agent may only be provided for senior executive staff relocating from overseas.

Maximum Costs of All Expenses

(32) In recognition of the complexity that often surrounds relocation, the [Relocation Schedule](#) also specifies a recommended maximum dollar amount of assistance that the University will offer. In exceptional circumstances, a recommendation including the rationale can be made to the relevant Executive Group Member to approve payment of 10% or more above the specified maximum cost.

(33) The Faculty, School, Organisational Unit or Entity may offer a reduced amount of assistance if the relocation costs of an appointee are less due to their individual circumstances.

Termination and Repayment Obligations

(34) As the employment relationship is one of commitment from both parties, Relocation Assistance is provided with the expectation of a minimum period of two (2) years' service. Where an Employee's employment ends within the first two (2) years of service, by reason of their resignation or termination by the University for reason of performance or conduct, the Employee will be required to repay a portion of the total relocation payments as outlined in the Relocation Package Agreement:

Date of Termination	Amount to be repaid
Within six (6) months of commencement	100%
Over six (6) months but less than one (1) year	75%
Over one (1) year but less than eighteen (18) months	50%
Over eighteen (18) months but less than two (2) years	25%

(35) Repayment is not required in the case of redundancy.

(36) Faculty Human Resources Business Partners must be informed if the employment of an Employee, who has received Relocation Assistance, is terminated within two (2) years. The Faculty Human Resources Business Partner will liaise with Payroll to ensure that the University is paid any outstanding money.

Reimbursement

(37) Employees can only claim reimbursement of expenses with original receipts. Subject to the expense reimbursement policy, the Employee will have twelve (12) months to claim for relocation expenses from the date of commencement of appointment with the University.

Taxation

(38) Relocation Assistance will be provided via reimbursement of expenses incurred by Employees (subject to the Expense Policy), direct payment by the University to the vendor or provision of an item the University owns. Relocation Assistance will not be provided via a cash allowance.

(39) Some components of the Relocation Assistance may be subject to FBT. FBT is a tax payable by the University. For further information refer to the [Relocation Assistance and FBT Treatment Table](#).

(40) Any applicable Fringe Benefits Tax (FBT) will be included in the total relocation cost and must be paid from the budget of the employing Faculty, School, Organisational Unit or Entity.

(41) Some relocation benefits that attract FBT may also count as a reportable fringe benefit (RFB). If the employee's total RFBs for the income year (from relocation assistance and/or other benefits) exceed the reporting threshold, the grossed-up reportable fringe benefits amount (RFBA) will appear on the employee's online Single Touch Payroll (STP) employment income statement.

(42) The grossed-up RFBA is not taxable income and does not create an income tax debt. However, it may be used to assess eligibility for government benefits and tax concessions, and for certain levies and surcharges (for example, the Medicare levy surcharge and child support assessments).

(43) Any Australian GST included in relocation expenses will not be included in the Relocation Assistance amount. Any foreign taxes included in relocation expenses will be included in the Relocation Assistance amount.

Section 5 - Definitions

(44) The following definitions apply for the purpose of this Guideline:

- a. Accommodation covers the “room rate” only. Any additional expenses incurred (for example food, phone, extra beds, cots, etc.) are to be met by the Employee.
- b. Family means the employee’s spouse/partner (inclusive of same sex relationship) and all of their dependent children.
- c. Household and Personal Effects includes possessions of each Family member relocating from the Employee’s primary residence, excluding all motorised vehicles and any animals.
- d. Professional Effects includes the contents of one professional office per employee.
- e. Relocation Assistance is intended to be a reasonable contribution towards the total cost of travel, removal, storage, temporary accommodation and other costs associated with the relocation of an Employee to Sydney from within Australia or overseas. It will be provided via reimbursement of expenses incurred by an Employee, direct payment by the University to the vendor or provision of an item the University owns. Relocation Assistance will not be provided via a cash allowance. The amount paid does not attempt to cover all direct or indirect costs of the relocation.

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